CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/22/09



#### TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION	
TIMMOTAL DECITOR	
Independent Accountant's Report	1-2
BASIC FINANCIAL STATEMENTS	3
Government-wide Financial Statements	
Statement of Net Assets	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	6
Reconciliation of the Governmental Funds' Balance Sheet	
to the Statement of Net Assets	7
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Funds	8
Reconciliation of Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	9
Statement of Fiduciary Net Assets - Agency Fund	10
Notes to Financial Statements	11-20
PROVIDED GUODI ENGREDAN ANDONASTAN	
REQUIRED SUPPLEMENTARY INFORMATION	21-22
Budgetary Comparison Schedule - General Fund	21-22
OTHER SUPPLEMENTARY INFORMATION (OPTIONAL)	
General Fund	23
Comparative Balance Sheet	24
Comparative Statement of Revenues, Expenditures, and	
Changes in Fund Balance	25-26
Non-major Special Revenue Fund	27
Comparative Balance Sheet	28
Comparative Statement of Revenues, Expenditures, and	
Changes in Fund Balance	29
RELATED REPORT	
Report on Compliance and Other Matters and on Internal	
Control Over Financial Reporting Based on an Audit	
Of Financial Statements Performed in Accordance with	
Governmental Auditing Standards	30-3
SUPPLEMENTARY INFORMATION	
Schedule of Findings and Questioned Costs	32-33
Schedule of Prior Year Findings and Questioned Costs	34
Demodate of fitter feat findings and gametoned coses	2-1

#### VIGE, TUJAGUE 🧠 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2™ STREET P O BOX 1006 EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A FRANK G. TUJAGUE, C.P.A DOMINIQUE M. NOEL, C.P.A

TELEPHONE 337-457-9324 FAX: 337-457-8743

INDEPENDENT AUDITOR'S REPORT

Honorable Judge Vanessa Harris City Court of Opelousas Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the City Court of Opelousas, Louisiana, as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements, as listed in the table of contents. These financial statements are the responsibility of City Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the City Court of Opelousas, Louisiana for the year ended December 31, 2008 and the respective changes in financial position, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 2009, on our consideration of the City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in conjunction with this report in considering the results of our audit.

The City Court of Opelousas, Louisiana has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City Court of Opelousas, Louisiana's basic financial statements. The supplementary information on pages 21-34 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the City Court of Opelousas, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vige, Tujague & Noël, CPA's
May 18, 2009

#### BASIC FINANCIAL STATEMENTS

City Court of Opelousas's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of City Court of Opelousas's finances in a manner similar to a private sector business.

 $\frac{\text{Fund financial statements}}{\text{inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.}$ 

Notes to financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

## CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF NET ASSETS DECEMBER 31, 2008

	Governmental Activities
ASSETS	
Cash Investments NSF checks Accounts receivable - other Interest receivable Capital assets (net) Total assets	\$ 95,808 523,809 4,204 20,426 947 110,345 755,539
LIABILITIES	
Accounts payable Salaries payable Payroll taxes payable Due to other governments Prepaid unassessed fines Amounts due to others for restitution Non-current liabilities Due in more than one year Accrued compensatory pay Accrued compensated absences Total liabilities	5,523 4,363 1,770 51,862 177,412 5,723 57,854 51,091 355,598
NET ASSETS	<u>3937 930</u>
<pre>Invested in capital assets, net of related debt Restricted for:   Juvenile docket Unrestricted</pre>	110,345 23,842 265,754
Total net assets	\$ <u>399,941</u>

## CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2008

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES FEES AND FINES	(EXPENSES) REVENUES AND CHANGES IN NET ASSETS TOTAL GOVERNMENTAL ACTIVITIES
Governmental Activities General government-fiduciary	\$ <u>1,702,925</u>	\$ <u>1,088,500</u>	\$( <u>614,425</u> )
	Miscellaneo Loss on ret 97 Buick P	mental rned - bond forfeiture us irement of asset -	500,005 16,311 45,600 2,405 (3,576) 560,745
	Char	nge in net assets	(53,680)
	Net assets -	January 1, 2008	453,621
	Net assets -	December 31, 2008	\$ <u>399,941</u>

FUND FINANCIAL STATEMENTS

### CITY COURT OF OPELOUSAS, LOUISIANA BALANCE SHEET - GOVERNMENTAL FUNDS DECEMBER 31, 2008

	COMEDAT PUND	OTHER GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	FOND_	FUNDS
ASSETS			
Cash	\$ 95,808	ş –	\$ 95,808
Investments	523,809	_	523,809
NSF checks	4,204	-	4,204
Due from other funds	20,426	-	20,426
Accrued interest receivable	371		371
Total assets	\$ <u>644,618</u>	\$ <u> </u>	\$ <u>644,618</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 5,523	\$ -	\$ 5,523
Salaries payable	4,363	_	4,363
Payroll taxes payable	1,770	<del></del>	1,770
Due to others	51,862	<del>-</del>	51,862
Prepaid unassessed fines	177,412	-	177,412
Amount due to others for			
restitution	<u>5,723</u>		<u>5,723</u>
Total liabilities	246,653		246,653
FUND BALANCES			
Fund balance - reserved for			
Juvenile Docket	23,842	-	23,842
Fund balance - unreserved	374,123		374,123
Total fund balances	397,965	_ <del>_</del> _	397,965
Total liabilities			
and fund balances	\$ <u>644,618</u>	\$ <u></u>	\$ <u>644,618</u>

## CITY COURT OF OPELOUSAS, LOUISIANA RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET TO THE STATEMENT OF NET ASSETS DECEMBER 31, 2008

Total fund balances for governmental funds at December 31, 2008		\$397,965
Cost of capital assets at December 31, 2008	\$272,799	
Less: Accumulated depreciation as of December 31, 2008	(162,454)	110,345
Additional interest receivable		576
Long-term liabilities at December 31, 2008 Compensatory pay Compensated absences	(57,854) (51,091)	(108,945)
Net assets of governmental activities		\$ <u>399,941</u>

## CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2008

	GENERAL FUND	OTHER GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Fines and fees	\$1,088,500	\$ -	\$1,088,500
Intergovernmental revenue	500,005	_	500,005
Interest earned	16,736	-	16,736
Court cost - bond forfeiture	45,600	_	45,600
Miscellaneous	2,405		2,405
Total_revenues	1,653,246	<del>-</del>	1,653,246
EXPENDITURES General Government - judiciary			
Current	1,654,827	1,222	1,656,049
Capital outlay	4,283		4,283
Total expenditures	1,659,110	1,222	1,660,332
NET CHANGE IN FUND BALANCES	(5,864)	(1,222)	(7,086)
FUND BALANCES, beginning of year	403,829	1,222	405,051
FUND BALANCES, end of year	\$ <u>397,965</u>	\$	\$ <u>397,965</u>

# CITY COURT OF OPELOUSAS, LOUISIANA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2008

Total net change in fund balances for the year ended December 31, 2008 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$(7,086)
Capital Outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 4,283	
-	Ų 4,203	
Depreciation expense for the year ended December 31, 2008	(13, 113)	(8,830)
Addition to long-term debt - compensatory pay		(2,400)
Addition to long-term debt - compensated absences		(31, 363)
Loss on retirement of asset - 97 Buick Park Avenue		(3,576)
Difference between interest receivable on the modified accrual basis verses accrual basis		(425)
Changes in net assets for the year ended December 31, 2008 per Statement of Activities		\$ ( <u>53, 680</u> )

# CITY COURT OF OPELOUSAS, LOUISIANA STATEMENT OF FIDUCIARY NET ASSETS AGENCY FUND DECEMBER 31, 2008

#### <u>ASSETS</u>

Cash Investments Accounts receivable Accrued interest receivable	\$248,982 132,359 18,807 575
Total assets	\$ <u>400,723</u>
LIABILITIES	
Due to other funds Due to others	\$ 20,426 380,297
Total liabilities	\$ <u>400,723</u>

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City Court of Opelousas, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

#### A. Financial Reporting Entity

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the primary government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
- 2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The criteria for determining whether an entity is a primary government are as follows:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other state and local governments.

City Court of Opelousas, Louisiana is considered to be a primary government because:

- a. The City Judge is an independently elected official.
- b. City Court of Opelousas possesses the corporate powers that would distinguish it as being legally separate from any other government.
- c. City Court of Opelousas can set rates or charges without approval of any other government and it can issue bonded debt without approval of any other government.

The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on other governmental units.

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation

#### Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the City Court as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

#### Fund Financial Statements

Fund financial statements of City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about City Court. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of City Court are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of City Court or meets the following criteria:

- 1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

City Court reports the following major governmental fund: General Fund

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation (Continued)

#### General Fund

The General Fund is the general operating fund of City Court of Opelousas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds. Additionally City Court reports the following fund types:

#### Governmental Fund

#### Special Revenue Fund

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

The Special Revenue Fund of City Court of Opelousas is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the Families in Need of Services Program.

#### Fiduciary Fund (not included in government-wide statements)

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. City Court's Agency Fund is as follows:

The Agency Fund is the Civil Docket Fund of City Court of Opelousas, Louisiana. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

#### C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

#### Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### C. Measurement Focus and Basis of Accounting (Continued)

#### Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

#### Revenues

Court cost and fine revenue are recorded upon completion of collection. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

#### Expenditures

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

#### Deferred Revenues

Deferred revenues arise when resources are received by the Court before it has a legal claim to them. In subsequent periods, when the Court has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

#### D. Encumbrances

City Court does not employ the encumbrance system of accounting.

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### E. Budget

City Court legally adopted a budget for the General and Special Revenue Funds for the year ended December 31, 2008. The budget for the General and Special Revenue Funds is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget presented in the Budgetary Comparison Schedule shows the original and final amended budget for the year.

#### F. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana RS 33:2955 and City Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash. City Court's policy is to invest in 6 month and 1 year certificates of deposit. The certificates of deposit are stated at cost, which approximates market value.

#### G. Receivables and Payables

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

In the fund financial statements, receivables consist of revenues that are both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

#### H. Capital Assets

In the government-wide financial statements, capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their fair market value at the date of donation.

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### H. Capital Assets (Continued)

Capital assets are recorded in the government-wide financial statements. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Land improvements			40	years
Building and improvements			40	years
Furniture and equipment	5	_	40	years
Vehicles			12	years

In the fund financial statements, capital assets used in governmental fund activities are accounted for as capital outlay expenditures.

#### I. Annual Sick Leave

All annual leave accumulated in 2008 was converted to sick leave on December 31, 2008. Sick leave is paid upon retirement or death, up to a maximum of 720 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. The entire amount of accrued compensated absences is reported on the government—wide financial statements. Since none of the compensated absences is considered current, no accrual is included in the fund financial statements. During the year 2008, the annual sick leave and compensated absences policy was changed from a maximum of 240 hours to a maximum of 720 hours. This change resulted in an additional amount of compensated absences payable of \$30,562.

#### J. Compensatory Time

Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked. The Judicial Administrator earns compensatory time for overtime worked. The entire amount of accrued compensatory pay is reported on the government-wide financial statements. Since none of the compensatory time is considered current, no accrual is included in the fund financial statements. Judge Harris has requested an Attorney General's opinion as to the validity of this liability. As of the statement date, no reply has been received.

#### K. Bad Debts

City Court of Opelousas, Louisiana, does not record bad debts and has not established an allowance for bad debts because it is their policy to record fines assessed upon completion of collection.

#### L. Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

#### NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### L. Equity Classifications (Continued)

- 2. Restricted net assets Consist of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- 3. <u>Unrestricted net assets</u> All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The Court's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

#### M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

#### NOTE (2) - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2008, the carrying amount of City Court's cash was \$344,790 (\$95,808 in governmental funds and \$248,982 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$656,168 (\$523,809 in governmental funds and \$132,359 in fiduciary funds).

Under state law, the bank balances of cash and investments (certificates of deposit) must be secured by federal deposit insurance or the pledge of securities owned by the bank(s). The market value of the pledged securities plus the federal deposit insurance must at all time equal the amount on deposit with the bank(s). These securities are held in the name of the pledging bank(s) in a holding or custodial bank(s).

At December 31, 2008, City Court had \$1,035,809 (\$644,323 in governmental funds and \$391,486 in fiduciary funds) in bank deposits. These deposits are secured from risk by \$425,504 of federal deposit insurance and \$610,305 of pledged securities held by the custodial bank(s) in the name of the bank(s) (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, RS 39:1229 imposes a statutory requirement on the custodial bank(s) to advertise and sell the pledged securities within 10 days of being notified by the Court that the bank(s) has failed to pay deposited funds upon demand.

#### NOTE (3) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2008 are as follows:

	Balances	Additions	Disposals	Balances 12/31/08
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	3,778	_	-	3,778
Furniture and equipment	220,689	4,283	_	224,972
Vehicles	48,631	-	(8,582)	40,049
<u>Total</u>	277,098	4,283	(8,582)	272,799
Less accumulated depreciati	.on			
Land improvements	(1,508)	(100)	-	(1,608)
Building improvements	(1,094)	(94)	_	(1,188)
Furniture and equipment	(136,888)	(9,164)	-	(146,052)
Vehicles	(14,857)	(3,755)	5,006	(13,606)
<u>Total</u>	(154,347)	(13, 113)	5,006	(162,454)
Capital assets, net	\$ <u>122,751</u>	\$ <u>(8,830</u> )	\$ ( <u>3,576</u> )	\$ <u>110,345</u>

The land and building in which City Court of Opelousas, Louisiana operates are provided by and currently owned by the City of Opelousas, Louisiana and are not included in the capital assets of Opelousas City Court.

#### NOTE (4) - RETIREMENT PLANS

#### Plan Description

Employees of City Court of Opelousas, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute and are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600.

#### Funding Policy

Contributions to LASERS include employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2009 is 18.5%, for fiscal year ended June 30, 2008 was 20.4%, and for fiscal year ended June 30, 2007 was 19.1%.

The City Court's employer contributions for the years ended December 31, 2008, 2007, and 2006 were \$6,925, \$6,027, and \$5,529, respectively. The City Judge's employee contributions for the years ended December 31, 2008, 2007, and 2006 were \$-0-, \$-0-, and \$-0-, respectively.

#### NOTE (5) - OPERATING LEASES

On December 28, 2007, City Court, along with the City Marshal's office, entered into a new operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$300 from City Court and \$222 from the Marshal's office. At the end of the lease, City Court does not have the option to purchase the equipment, but may upgrade the equipment and/or renew the lease.

Telephone rental expense for 2008 was \$2,544.

In September, 2006, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$209. At the end of the lease, City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and/or renew the lease.

Copier rental expense for 2008 was \$4,163.

Following is a summary of future minimum rental payments required by the equipment leases:

2009	\$6,108
2010	6,108
2011	5,481
2012	3,600
2013	-0-

#### NOTE (6) - LONG-TERM OBLIGATIONS

A summary of changes in long-term obligations is as follows:

	Description of Debt	Balance <u>1/1/08</u>	Increase (Decrease)	Balance 12/31/08
	Accrued compensatory pay Accrued compensated absences	\$55,454 19,728	\$ 2,400 31,363	\$ 57,854 51,091
		\$ <u>75,182</u>	\$ <u>33,763</u>	\$ <u>108,945</u>
NOTE (7) -	DUE TO/FROM FUNDS	Receivable	<u>Payable</u>	
	General Fund Agency Fund	\$20,426	\$20,426	
NOME (O)	DUD MA ABURDA TABURU BUND			

#### NOTE (8) - DUE TO OTHERS - AGENCY FUND

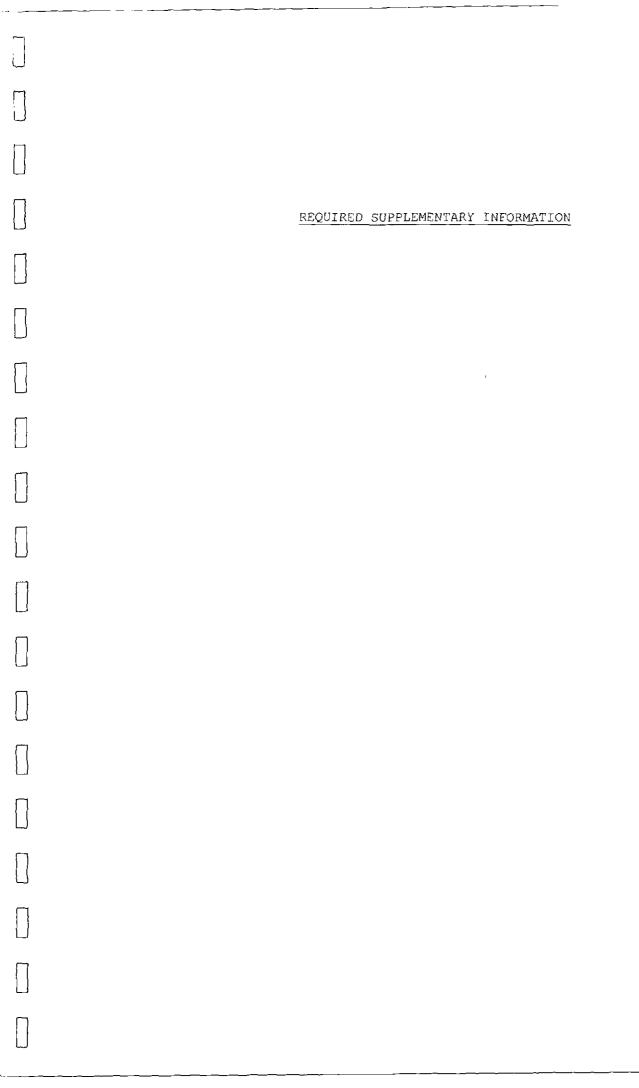
This account represents the amount due to various parties for civil fees collected.

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008

#### NOTE (9) - ON BEHALF PAYMENTS

Several employees and the City Judge of the Opelousas City Court receive payments directly from the City of Opelousas and the St. Landry Parish Government. Salaries paid to these employees and the City Judge include \$248,030 from the City of Opelousas and \$11,627 from the St. Landry Parish Government. The City of Opelousas and the St. Landry Parish Government also pay for fringe benefits, retirement and payroll taxes. Payments made on behalf of the Opelousas City Court amount to \$26,002 for group health insurance, \$34,191 for retirement, and \$1,708 for payroll taxes by the City of Opelousas and \$2,372 for retirement by the St. Landry Parish Government. These expenditures have been recorded on the books of the Opelousas City Court and are presented in their appropriate accounts.

In addition to the expenditures recorded on the books of the Opelousas City Court as noted above, the City of Opelousas also made expenditures on behalf of the Opelousas City Court in the amount of \$176,075 for office supplies and expenses, insurance, maintenance and repairs, and detention center cost. The Opelousas City Court also occupies a building owned by the City of Opelousas.



#### CITY COURT OF OPELOUSAS, LOUISIANA

#### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### BUDGETARY COMPARISON SCHEDULE GENERAL FUND

#### FOR THE YEAR ENDED DECEMBER 31, 2008

FOR THE YEAR	R ENDED DEC	EMBER 31, 2	.008	****					
	DIII	VARIANCE FAVORABLE							
	BUDGET ORIGINAL FINAL ACTUAL								
	ORIGINAL	FINAL_	ACTUAL	(UNFAVORABLE)					
REVENUES									
Fines and fees									
Court costs and fines earned			\$1,004,257	\$(65,743)					
Driver's school	40,000	-	31,365	1,365					
Juvenile fines	2,500		114	(886)					
Community service	14,000	•	15,258	1,258					
Drug testing	100	100	-	(100)					
Department of Public Safety fees	-	-	3,350	3,350					
District Court - DWI and									
probation fees	20,000	•	34,166	(834)					
Restitution	100	3,000	(10)	(3,010)					
Intergovernmental									
On behalf payments									
City of Opelousas, reimbursements	350,000	475,000	486,006	11,006					
St. Landry Parish Government									
reimbursement	12,000		13,999	(1,001)					
Interest earned	8,000	4,000	16,736	12,736					
Court cost - bond for forfeiture	-	30,000	45,600	15,600					
Miscellaneous									
Other	5,000	2,000	2,405	405					
Total revenues	1,551,700	1,679,100	1,653,246	(25,854)					
EXPENDITURES									
General Government									
Current									
Accounting and auditing	21,000	21,000	18,245	2,755					
Care of and program for juveniles		1,500	10,243	1,396					
Computer expense	2,000	3,000	3,450	(450)					
Computer maintenance contracts	5,000	5,000	5,430	5,000					
Repairs and maintenance	1,000		11,501	499					
Dues and subscriptions	2,000	2,000	1,926	74					
Insurance	20,000	25,000	12,854	12,146					
Lease of automobiles	500	500	12,004	500					
Lease of telephone equipment	7,500	4,000	2,544	1,456					
Marshal's operating expenses	6,000	6,000	5,937	63					
Miscellaneous	2,000	3,400	2,667	733					
Office supplies	8,000	10,500	2,627	7,873					
Document storage	15,000	5,000	13,440	(8,440)					
Payroll taxes	24,000	28,000	27,917	83					
Salaries	320,000	360,000	368,195	(8,195)					
Compensated absences	1,000	1,000	-	1,000					
On behalf expenses	•	•		•					
City of Opelousas	350,000	475,000	486,006	(11,006)					
St. Landry Parish Government	12,000	15,000	13,999	1,001					
City Marshal subpoenas	6,000	4,000	2,685	1,315					
Travel and conventions	26,000	20,000	16,589	3,411					
Telephone	3,000	2,500	2,789	(289)					
Lease of copier	3,000	5,000	4,163	837					
Auto repairs and maintenance	12,000	12,000	2,602	9,398					
Legal expense	1,000	5,000	3,082	1,918					
				-					

This statement continued on next page.

#### CITY COURT OF OPELOUSAS, LOUISIANA

#### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### BUDGETARY COMPARISON SCHEDULE GENERAL FUND (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2008

	_	ВИІ	GET				VARIANCE FAVORABL	
	<u>O</u>	RIGINAL		FINAL	ACT	<u>UAL</u>	(UNFAVORAB	LE)
EXPENDITURES (Continued)								
Uniforms	\$	7,000	\$	1,000	\$	737	\$ 26	53
First aid safety		_		1,000		327	67	73
Bank charges		1,000		1,000		555	4 4	15
Restitution expense		1,000		500		~	50	00
Employees' meals		500		500		-	50	0
Legal books		7,000		8,000	{	3,316	(31	L6)
Drug testing		500		500		,	50	
Retirement expense		7,500		6,000	(	5,925	(92	
Allocation of court cost		,				,	• -	- •
City Marshal		173,000	1	65,000	147	7,792	17,20	18
St. Landry Parish Indigent		, -, -	_		-	,	,	
Fund		94,000		90,000	80	,367	9,63	3
Acadiana Criminalistics		- 1, 000		30,000		,,	3,00	
Laboratory		22,000		26,000	21	.,350	4,65	in
District Attorney		48,000		45,000		3,922		
City Treasurer		162,000		50,000		.,394	•	
St. Landry Parish Government		94,000		31,000		1,887	•	
LA Commission of Law		23,000		31,000	J. 4. 7.	, 00,	0, 11	J
Enforcement		13,000		13,000	-	,437	5,56	: 2
District Attorney - 12% Fund		13,000		18,000		7,030	97	
Crime victims		11,000		11,000		827		
State DWI machine fee		3,000		3,000		1,625	1,17	
City test fee		4,000		4,000		3,250		
Supreme Court CMIS cost		9,500		9,500		7,590		
Act 654		4,000		4,000		3,390	61	
Probation fees - court costs		10,000		5,000	Ψ.	טכנונ	5,00	
District Attorney - worthless		10,000		3,000			5,00	, 0
check fee		5,000		4,000		780	3,22	10
Officer subpoenas		5,000		5,500	-	2,838	2,66	
Act 508-P.T.		1,000			4	700	30	
Sex Offender		3,000		1,000 3,500	-	700	20	
FINS 27 <sup>th</sup> Judicial Expense Fund		3,000		3,600		3,600	20	_
ACT 895.4 - Crime Stoppers		_		6,500		5,382	1,11	0
City Marshall - bond forfeiture		_		9,340		,063		
District Attorney - bond forfe.				9,340		,063		
Court cost - bond forfeiture	LCUL	-			1.1	.,005	4,00	
Capital outlay		_		4,000		_	4,00	U
Office furniture and equipment		25 000		10 000	4	202	E 71	7
Total expenditures	- T	25,000 574,000	1 7	05 520	1,659	,283	$\frac{5,71}{126,41}$	
Total expenditures	<u> </u>	3/4,000	1,_/	63,320	1,005	7,110	120,41	<u>U</u>
NET CHANGE IN FUND BALANCE	\$	<u>(22,300</u> )	\$ <u>(1</u>	06,420)	(5	,864)	\$ <u>100,55</u>	<u>6</u>
FUND BALANCE, beginning of year					403	,829		
FUND BALANCE, end of year				:	\$ <u>397</u>	<u>,965</u>		

	OTHER .	SUPPLEMENT:	ARY I	NFORMATION	(OPTIONAL)
,					
		•			

#### GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

## CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE BALANCE SHEET GENERAL FUND DECEMBER 31, 2008 AND 2007

	2008	2007
ASSETS		
Cash	\$ 95,808	\$212,836
Investments	523,809	397,716
NSF checks	4,204	3,649
Due from other funds	20,426	12,177
Accrued interest receivable	<u> 371</u>	1,106
Total assets	\$ <u>644,618</u>	\$ <u>627,484</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 5,523	\$ 780
Salaries payable	4,363	1,273
Payroll taxes payable	1,770	4,767
Due to others	51,862	40,629
Prepaid unassessed fines	177,412	170,483
Amount due to others for restitution	5,723	5,723
Total liabilities	246,653	223,655
FUND EQUITY		
Fund balance - reserved for Juvenile Docket	23,842	27,546
Fund balance ~ unreserved	374 <u>,123</u>	376,283
Total fund equity	397,965	403,829
Total liabilities and fund equity	\$ <u>644,618</u>	\$ <u>627,484</u>

#### CITY COURT OF OPELOUSAS, LOUISIANA

### COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GENERAL FUND

#### FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

Fines and fees  Court costs and fines earned \$1,004,257 Driver's school 31,365 Juvenile fines 114 Community service income 15,258 Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395 Total revenues 1,653,246	2007
Fines and fees  Court costs and fines earned \$1,004,257 Driver's school 31,365 Juvenile fines 114 Community service income 15,258 Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	
Court costs and fines earned \$1,004,257 Driver's school 31,365 Juvenile fines 114 Community service income 15,258 Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	
Driver's school Juvenile fines 114 Community service income 15,258 Court cost - bond forfeiture Department of Public Safety fees Jistrict Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements St. Landry Parish Government reimbursements Interest earned Miscellaneous Other 2,395	61 100 440
Juvenile fines 114 Community service income 15,258 Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	\$1,128,448
Community service income 15,258 Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	38,511
Court cost - bond forfeiture 45,600 Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	525
Department of Public Safety fees 3,350 District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	14,153
District Court - DWI and probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	
probation fees 34,166 Intergovernmental On behalf payments City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	3,410
Intergovernmental On behalf payments City of Opelousas reimbursements St. Landry Parish Government reimbursements Interest earned Miscellaneous Other 2,395	10.055
On behalf payments City of Opelousas reimbursements St. Landry Parish Government reimbursements Interest earned Miscellaneous Other 2,395	19,065
City of Opelousas reimbursements 486,006 St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	
St. Landry Parish Government reimbursements 13,999 Interest earned 16,736 Miscellaneous Other 2,395	
Interest earned 16,736 Miscellaneous Other 2,395	466,729
Miscellaneous Other 2,395	13,999
Other 2,395	16,341
Total revenues 1,653,246	1,641
	1,702,822
EXPENDITURES	
General Government - judiciary	
Current	
Accounting and auditing 18,245	18,637
Care of and program for juveniles 104	1,677
Computer expense 3,450	7,210
Repairs and maintenance 11,501	471
Dues and subscriptions 1,926	1,060
Insurance 12,854	15,648
Lease of equipment 6,707	9,342
Marshal's operating expenses 5,937	5,574
Miscellaneous 2,994	3,471
Office supplies 2,627	4,175
Document storage 13,440	20,962
- · · · - ·	25,088
Salaries 368,195 On behalf expenses	331,525
City of Opelousas 486,006	166 720
	466,729
St. Landry Parish Government 13,999	13,999
City Marshal subpoenas 2,685	4,332
Legal expense 3,082	_
Travel and conventions 16,589	12,691
Telephone 2,789	2,364
Auto repairs and maintenance 2,602	6,781
Uniforms 737	1,108
Bank charges 555	508
Restitution expense -	159
Employees' meals -	_

This statement continued on next page.

### CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GENERAL FUND (CONTINUED)

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	200	8	2007
EXPENDITURES (Continued)			
Legal books	\$ 8.3	16 \$	7,567
Retirement expense	6,9		6,027
Allocation of court cost	. • -		-,
City Marshal	147,7	92	169,381
St. Landry Parish Indigent	•		•
Fund	80,3	67	89,944
Acadiana Criminalistics	•		·
Laboratory	21,3	50	20,870
District Attorney	38,9		46,485
City Treasurer	121,3	94	156,896
St. Landry Parish Government	124,8	87	94,607
LA Commission of Law			
Enforcement	7,4	37	8,836
District Attorney - 12% Fund	17,0	30	13,036
Crime victims	9,8	27	10,612
State DWI machine fee	1,6	25	1,075
City test fee	3,2		2,150
Supreme Court CMIS cost	7,5		9,012
Act 654	3,3		2,750
District Attorney - worthless			•
check fee	7	80	1,800
Officer subpoenas	2,8	38	4,211
Act 508-P.T.	7	00	325
Sex Offender	3,2	95	1,815
FINS 27 <sup>th</sup> Judicial Expense Fund	3,6	00	_
ACT 895.4 - Crime Stoppers	5,3	82	_
City Marshall - bond forfeiture	11,0	63	
District Attorney - bond forfeiture	11,0	63	_
IDB - bond forfeiture	11,0	63	_
Court cost - bond forfeiture		_	-
Capital outlay			
Office furniture and equipment	4,2		29,700
Total expenditures	1,659,1	10 1,	,630,610
NET CHANGE IN FUND BALANCE	(5,8	64)	72,212
FUND BALANCE, beginning of year	403,8	<u>29</u> _	331,617
FUND BALANCE, end of year	\$ <u>397,9</u>	<u>65</u> \$	403,829

#### NON-MAJOR SPECIAL REVENUE FUND

The	Spec	cial	Reve	nue	Fund	is	used	to	account	for	the	procee	ds of	specific	revenue
sour	ces	that	are	lega	ally	rest	ricted	d to	expendi	ture	s for	a spe	cific	purpose.	
	_		_		_					_			_		

The Special Revenue Fund is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the Families in Need of Services Program.

## CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE BALANCE SHEET NON-MAJOR SPECIAL REVENUE FUND DECEMBER 31, 2008 AND 2007

	2008	2007
ASSETS		
Cash Accounts receivable	\$ - 	\$1,222 
Total assets	\$	\$ <u>1,222</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES Accounts payable Total liabilities	\$	\$ <u>-</u>
FUND EQUITY  Fund balance - reserved for State Grant  Total fund equity		$\frac{1,222}{1,222}$
Total liabilities and fund equity	\$~	\$ <u>1,222</u>

## CITY COURT OF OPELOUSAS, LOUISIANA COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE SPECIAL REVENUE FUND

#### FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	2008	2007
REVENUES Intergovernmental revenue Grant from Louisiana Children's Cabinét Total revenues	\$ <u> </u>	\$ <u>12,500</u> 12,500
EXPENDITURES  General Government  Current		
Office supplies	-	122
Coordination service fees	-	12,500
Eunice City Court FINS	<u>1,222</u>	
Total expenditures	1,222	12,622
NET CHANGE IN FUND BALANCE	(1,222)	(122)
FUND BALANCE, beginning of year	1,222	1,344
FUND BALANCE, end of year	\$ <u> </u>	\$ <u>1,222</u>

RELATED REPORT

#### VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N 2™ STREET P O BOX 1006 EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A FRANK G. TUJAGUE, C.P.A DOMINIQUE M. NOEL, C.P.A

TELEPHONE. 337-457-9324 FAX-337-457-8743

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Judge Vanessa Harris City Court of Opelousas Opelousas, Louisiana

We have audited the financial statements of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2008, and have issued our report thereon dated May 18, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court of Opelousas, Louisiana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City Court of Opelousas, Louisiana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of City Court of Opelousas, Louisiana's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. A significant deficiency is described in the accompanying schedule of findings and questioned costs as item 2008-1 and 2008-2.

As part of obtaining reasonable assurance about whether City Court of Opelousas, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and others within the entity. It is not intended to be and should not be used by anyone other than these specified parties.

Vige, Triague & Noël, CPA's May 18, 2009

SUPPLEMENTARY INFORMATION
•

### CITY COURT OF OPELOUSAS, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2008

We have audited the financial statements of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2008 and have issued our report thereon dated May 18, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2008 resulted in an unqualified opinion.

#### Section I. Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses X Yes \_\_\_ No Significant Deficiencies X Yes \_\_\_ No

#### Compliance

Compliance Material to Financial Statements Yes X No

#### b. Federal Awards

The City Court of Opelousas, Louisiana does not have any federal awards for the year ended December 31, 2008.

#### Section II. Financial Statement Findings

#### 2008-1 Agency Fund - Due to Others

Finding: The subsidiary listing of "Due to Others" does not agree with the general ledger. The City Court has experienced computer program problems and were unable to resolve the error. The program being used is outdated and lacking in support. The amount that the subsidiary is off from the general ledger is \$1,056.

Recommendation: The subsidiary listing should be reconciled to the general ledger on a monthly basis. The Civil Court computer program should be upgraded to a newer version along with support.

<u>Corrective Action Planned:</u> The City Court is in the process of upgrading its computer system along with support.

#### 2008-2 Policy and Procedure Manual

<u>Finding:</u> The policy and procedure manual was not updated for changes that were made and followed during the year. Changes to the sick leave and compensated absences policy were made but the policy manual was not updated.

Recommendation: All changes should be incorporated into the policy and procedures manual and reference should be made as to the effective date of each change.

<u>Corrective Action Planned:</u> The City Court is in the progress of updating all policies and procedures and will issue a new manual upon completion.

### CITY COURT OF OPELOUSAS, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED DECEMBER 31, 2008

#### Section III. Federal Award Findings and Questioned Costs

The City Court of Opelousas, Louisiana does not have any federal awards for the year ended December  $31,\ 2008.$ 

### CITY COURT OF OPELOUSAS, LOUISIANA STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### SECTON I. - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

#### 2007-1 Agency Fund - Due to Others

<u>Finding:</u> The subsidiary listing of "Due to Others" does not agree with the general ledger. The City Court has experienced computer program problems and were unable to resolve the error. The program being used is outdated and lacking in support. The amount that the subsidiary is off from the general ledger is \$2,652.

Recommendation: The subsidiary listing should be reconciled to the general ledger on a monthly basis. The Civil Court computer program should be upgraded to a newer version along with support.

<u>Corrective Action Planned:</u> The City Court is in the process of upgrading its computer system along with support.

Status: This finding is repeated for the year ended December 31, 2008.

#### SECTION II. - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

#### Federal Award Findings and Questioned Costs

The City Court of Opelousas, Louisiana did not have any federal awards for the year ended December 31, 2007.

#### SECTION III. - MANAGEMENT LETTER

None



RECEIVED

2009 JUL - | AM 11. 07

### City Court of Opelousas

Vanessa Harris Judge LaVonya Malveaux Judicial Administrator IN AND FOR WARD ONE ST. LANDRY PARISH P.O. BOX 1999 Opelousas, LA 70571-1999 Civil, Criminal, Traffic, and Juvenile Jurisdiction

337) 948-2750 (PHONE) (337)948-2575 (FAX)

www.opelousascitycourt.com

June 29, 2009

Legislative Audit Advisory Council State of Louisiana P.O. Box 94397 Baton Rouge, LA 70804-9397

Re: City Court of Opelousas, LA

Dear Mr Theriot,

The City Court of Opelousas has received its annual audit for the period ended December 31, 2008 from its auditor Vige, Tujague & Noel, CPA's. This letter is being sent as our response to the findings noted in our audit of our financial statements. Our auditors, Vige, Tujague & Noel, reported the following findings and recommendations:

#### 2008-1 Agency Fund - Due to Others

Finding: The subsidiary listing of "Due to Others" does not agree with the general ledger. The City Court has experienced computer program problems and was unable to resolve the error. The program being used is outdated and lacking in support. The amount that the subsidiary is off from the general ledger is \$1,056.

Recommendation: The subsidiary listing should be reconciled to the general ledger on a monthly basis. The Civil Court computer program should be upgraded to a newer version along with support.

In response to the finding, we offer the following corrective action plan.

Corrective Action Planned: The City Court is in the process of upgrading its computer system along with support and training and should be completed in the near future. We will arrange with our fee accountant to have the subsidiary register reconciled on a monthly basis with our general ledger.

#### 2008-2 Policy and Procedure Manual

Finding: The policy and procedure manual was not updated for changes that were made and followed during the year. Changes to the sick leave and compensated absences policy were made but the policy manual was not updated.

Recommendation: All changes should be incorporated into the policy and procedures manual and reference should be made as to the effective date of each change.

In response to the finding, we offer the following corrective action plan.

<u>Corrective Action Planned:</u> The City Court is in the process of updating all policies and procedures and will issue a new manual upon completion with reference noted of the effective date of change.

The Citizens of Opelousas have elected me as the new City Judge and I have assumed the duties as of January 1, 2009. My administration is in the process of analyzing all aspects of the City Court and will implement new procedures to more effectively manage the court.

If you are in need of any further explanation or information please contact LaVonya Malveaux, Judicial Administrator of my office, for assistance. Thank you for your cooperation in this matter.

Sincerely,

Vanessa Harris, Judge